

Regulation History

Type of Regulation: Property Tax Rule

Regulations: 474

Title: Petroleum Refining Properties

Preparation: Glenna Schultz

Legal Contact: Bradley Heller

Rule 100 change without regulatory effect repealing the rule and deleting it from the California Code of Regulations because the rule was held invalid on procedural grounds by the California Supreme Court in *Western States Petroleum Association v. Board of Equalization* (2013) 57 Cal.4th 401.

History of Proposed Rule:

September 19, 2013

Rule submitted to OAL for approval

September 10, 2013

Board adopted amendments to regulation (Vote 5-0)

Support: NA

Oppose: NA